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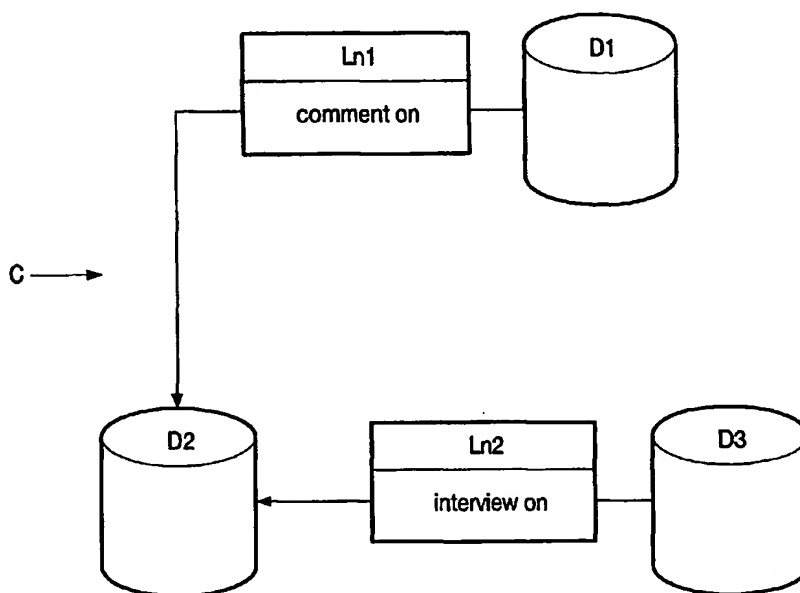
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(54) Title: **SYSTEM AND METHOD FOR PROCESSING ELECTRONIC DOCUMENTS**



(57) **Abstract:** A system and a method for processing electronic documents are described in which an input document D1 and reference data D2 are examined whether there is a content-based relation between the input document D1 and the reference data D2. For the case of a content-based relation, a type of linkage is selected from a number of predefined types of linkages in accordance with the type of content-based relation and a respective linkage between the documents is established. The invention makes it possible for the type of relation between two documents to be recognized automatically. For example, a document flow can be segmented in suitable manner and classified and also stored in an appropriately interlinked manner.

WO 2004/036459 A2